



## Internal Controls Checklist

### Cash

**Activity:** *Fitness Center*

Page 1 of 3

QUESTION	YES	NO	NA	REMARKS
<b>EVENT CYCLE 1: Issuance and Acceptance of Responsibility</b>				
Does the activity have a change fund?	✓			<i>Change Fund used for CASH Register support of Resale</i>
Has the change fund custodian signed documentation for acceptance of the fund?	✓			<i>Documentation was signed upon ACCEPTANCE of CAO</i>
Does the activity have a petty cash fund?		✓		<i>This Activity does not require the need for continuous Petty Cash</i>
Has the petty cash fund custodian signed documentation for acceptance of the fund?			✓	<i>No Petty CASH</i>
<b>EVENT CYCLE 2: Physical Security</b>				
Are all cash funds secured in a locked container when not in use?	✓			<i>CASH secured in Locked safe</i>
Are opened safes attended at all times?	✓			<i>Personnel always on duty</i>
Are documents posted showing personnel with access to the safe(s)?	✓			<i>Security Container check sheet</i>
Is the number of persons with container access limited to four per AR 600-50?	✓			<i>desk personnel and manager</i>
Are combinations and/or locks changed annually, when a change in authorized personnel occurs, or security is compromised?	✓			<i>Locks are changed if staff changes</i>
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	✓			<i>DAR serve this function</i>
<b>EVENT CYCLE 3: Sales / Change Fund Operations</b>				
Are cash registers or pre-numbered receipts used to record all sales?	✓			<i>Rec TRAC</i>
Are pre-numbered forms controlled and accounted for?	✓			<i>Control sheet utilized</i>
Are all sales individually rung on cash registers?	✓			<i>RECTRAC</i>
Are cash registers operated with the drawer closed between sales?	✓			<i>The drawer is kept closed</i>
Is access restricted to the setback and read keys for each cash register?	✓			<i>Rec TRAC</i>
Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?			✓	<i>POS-Touch SCREEN programmed in RECTRAC</i>
Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?	✓			<i>Reported on DAR Tracked on Monthly Statement</i>



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#### Activity:

yes no NA

Page 2 of 3

Are register readings made by someone other than the register operator?			✓	Rec-Trac - No Readings
Are register readings made whenever the operator changes duty?			✓	Rec Trac.
Are cash register readings taken only by the activity manager or the manager's designee?			✓	Rec-Trac - No Readings
Are cash register cumulative readings only cleared at month-end?		✓		no cumulative readings - Rec Trac
Are the sales amounts displayed on cash registers visible to customers?	✓			Visible to customers
Are receipts provided to customers?	✓			Rec Trac
<b>EVENT CYCLE 4: Deposit &amp; Reporting Procedures</b>				
Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly?	✓			Deposited daily M-F
Are night deposit bags used for night and weekend deposits?		✓		night deposits not necessary
Are military escorts obtained for all deposits exceeding \$5,000?		✓		no deposits reaching that figure
Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip?	✓			Checks listed separately
Are register tapes retained and submitted to the accounting office with the daily activity report?			✓	Rec Trac reported.



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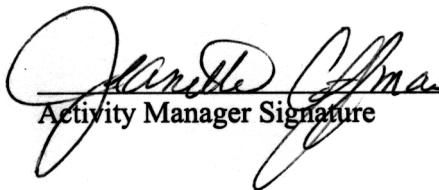
#### Activity:

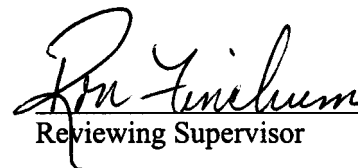
yes no NA

Page 3 of 3

EVENT CYCLE 5: Surprise Cash Counts	yes	no	NA	
Are surprise cash counts made on all cash funds, to include registers in operation, at least quarterly?	✓			Surprise cash counts conducted as required.
Are all funds maintained by the activity counted at the same time?	✓			funds counted daily
Are cash receipts on hand included in the cash count?			✓	CASH Receipts not used.
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	✓			CASH Balancing WORKsheet
Is the amount of cash counted reconciled to authorization and cash receipt documents?			✓	CASH Receipts not used
Does documentation show that all discrepancies were resolved?	✓			justification for discrepancies filed

I have reviewed this checklist. The controls prescribed are in place and operational except as noted in the remarks.

 April 5, 2004  
Activity Manager Signature Date

 5 APR 04  
Reviewing Supervisor Date